

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

FULCRUM CREDIT PARTNERS LLC,
Plaintiff,

v.

STRATEGIC CAPITAL RESOURCES,
INC.
Defendant.

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Case No. A-10-CA-137 LY

FULCRUM'S DESIGNATION OF EXPERTS

Pursuant to the scheduling order as amended by the parties' agreement, Plaintiff Fulcrum Credit Partners LLC designates the following potential testifying experts. The parties agreed to designate other trial witnesses and proposed exhibits on March 30, 2010.

- (1) Peter Lupoff
Tiburon Capital Management
527 Madison Avenue, 6th Floor
New York, NY 10022
646.840.4928

Mr. Lupoff has been retained to testify on the subject matters referenced in his report served on defendant's counsel today, as amended or supplemented with additional information. Mr. Lupoff report includes his rate of compensation, his publications over the last ten years, and other items pursuant to Rule 26(a)(2)(B). As referenced in detail in his report, Mr. Lupoff has more than two decades experience valuing, trading and marketing bankruptcy claims like the Strategic TOUSA claims at issue here. He will testify about customary and standard practices in the bankruptcy trade claims industry and how they apply to the parties' negotiations, conduct, and attempts to close on the Strategic TOUSA claims here. He will also analyze the TOUSA bankruptcy and reasonably value Strategic's claims that Fulcrum was unable to obtain in February 2010. Among other opinions, Mr. Lupoff believes that Fulcrum lost out on claims that had far greater market value than what Strategic's efforts were generating, which netted only a quick \$2.9 million over the price that Strategic had agreed to accept and Fulcrum had committed to pay, with additional potential payouts later on the unguaranteed debt. These opinions detailed in his expert report supplement Fulcrum's disclosures and written discovery responses on damages and other relevant topics.

- (2) Mr. Matthew Hamilton
Contact via Fulcrum counsel

Mr. Timothy Horrigan
Contact via Fulcrum counsel

As referenced in their depositions, these designated fact witnesses and Fulcrum officers may testify on issues based on their industry experience, such as relevant industry standards in the bankruptcy claims trading industry as applicable to the Strategic TOUSA transactions, how the claims would be valued, and how Strategic gained from walking away from its agreement with Fulcrum and how Fulcrum lost and suffered damages.

- (3) Finis E. Cowan, Jr., Esq.
Yetter Coleman LLP
909 Fannin, Suite 3600
Houston, Texas 77010
713-632-8000

Mr. Cowan has over 50 years of commercial litigation experience in Texas state and federal courts. Based on his experience as a trial lawyer and former federal judge, he may provide opinions regarding reasonable attorney fees. He will review the pleadings, work, and results generated in this case. His opinion will be based on the time and labor required, the results obtained, and other relevant factors. His opinion will also be based on the quality of work of Fulcrum's lawyers, with whom Mr. Cowan is familiar. Alternatively, Fulcrum designates its counsel of record to testify on these issues.

Plaintiff will also examine defendant's designated witnesses and experts, incorporated here, and will elicit expert opinions and testimony from them consistent with their expertise, prior testimony, and any reports. As the parties continue their investigation, additional information might come to light or otherwise become relevant. Plaintiff reserves the right to supplement or amend this disclosure and designate additional witnesses, opinions, or offer rebuttal testimony.

December 8, 2010

Respectfully submitted,

Of Counsel:

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/s/ Collin J. Cox

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Attorney-in-Charge for Plaintiff

Fulcrum Credit Partners LLC

Certificate of Service

I certify that Fulcrum's Designation of Expert Witnesses was filed electronically with the Court and thereby served on defendant's counsel by e-mail this 8th day of December, 2010. The Designation, along with the expert's report, have been served by email and first-class mail on defendant's counsel this 8th day of December, 2010.

/s/ Collin J. Cox

Collin J. Cox